July 14, 2025

Company name: DD GROUP Co., Ltd.
Representative: President and Representative Director Atsuhisa Matsumura
（Securities code：3073 TSE Prime）
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Notice Regarding Revision of Interim and Fiscal-year End Dividend Forecast (to No Dividend on Common Stock) and Abolition of Shareholder Benefit Program for the Fiscal Year Ending February 2026

We hereby announce that, as set forth in the Notice regarding Expression of Opinion in favor of the Tender Offer for the Shares of the Company by PCGVI-1 Inc. and Recommendation to Tender Shares (the "Press Release Expressing the Company's Opinion to Support Tender Offer") separately announced today, at the Board of Directors' meeting of DD GROUP Co., Ltd. (the "Company"), the Company passed a resolution to express an opinion in favor of the tender offer (the "Tender Offer") for the Company's common shares (the "Company Shares") by PCGVI-1 Inc. (the "Offeror") and to recommend that the shareholders of the Company tender their Company Shares in the Tender Offer. In connection with this announcement, we hereby announce that, at the Board of Directors' meeting held today, the Company resolved to revise the dividend forecast for the fiscal year ending February 2026, which was announced on April 14, 2025, subject to the successful completion of the Tender Offer, and not to pay the interim dividend and fiscal year-end dividend for the year ending February 2026, as well as to abolish the shareholder benefits program effective from the fiscal year ending February 2026.

1. Revision of dividend forecast

(1) Details of the revision

	Annual dividend		
Record date	End of interim period	End of fiscal period	Total
Previous forecast (April 14, 2025)	TBD	TBD	TBD
Revised dividend forecast per share	0.00 yen	0.00 yen	0.00 yen
Actual results for current period (FY2026)			
Actual result for previous period (FY2025)	0.00 yen	0.00 yen	0.00 yen

(Note) The above "Details of the revision" refers to dividends related to common shares.

(2) Reasons for the revision

At the Board of Directors' meeting held today, the Company passed a resolution to express an opinion in favor of the Tender Offer for the Company Shares by the Offeror and to recommend that the shareholders of the Company tender their Company Shares in the Tender Offer. The above resolution of the Board of Directors was made on the assumption that Company Shares would be delisted as a result of the Tender Offer and subsequent series of procedures (for details, please refer to the Press Release Expressing the Company's Opinion to Support Tender Offer).

The Company considers the return of profits to shareholders to be one of its most important management issues. Its basic policy is the appropriate distribution of profits to shareholders, by comprehensively considering the improvement in share value on the medium-to long-term through business growth and improvement in capital efficiency, and the securing of internal reserves needed for strengthening the management structure.
However, according to the Offeror, the purchase price for the Tender Offer was comprehensively decided and determined on the assumption that no interim and fiscal year-end dividends would be paid for the record dates of August 31, 2025 and February 28, 2026. Therefore, at the Board of Director's meeting held today, the Company resolved to revise the dividend forecast and not to pay interim and year-end dividends for the fiscal year ending February 2026, subject to the successful completion of the Tender Offer.

2. Abolition of the shareholder benefit program

According to the Offeror, the purchase price for the Tender Offer was comprehensively decided and determined on the assumption that the shareholder benefit program will be abolished as the record dates of 31 August, 2025 and 28 February, 2026, for the same reasons as those described in "1. (2) Reasons for the revision" above. Therefore, at the Board of Directors' meeting held today, the Company resolved to abolish the shareholder benefit program from the fiscal year ending February 2026, subject to the successful completion of the Tender Offer. As a result, if the Tender Offer is completed, the shareholder benefit for shareholders who hold 1 unit (100 shares) or more of the Company Shares, as recorded in the shareholder register as of 28 February, 2025, will be the last shareholder benefits provided under the shareholder benefit program and the program will be abolished.